

CHAPTER 8

WATER SUPPLY

INTRODUCTION

8.1 This chapter contains the recommended accounting system for Water Supply related transactions.

8.2 ULBs have an obligation to make reasonable and adequate provision for the management and maintenance of all municipal water works and the construction or acquisition of new works necessary for a sufficient supply of water for public and private purposes.

8.3 ULBs are entitled to charge the users for the provision of these services. The charges for the water supply are either recovered as a Tax along with the Property Tax (House Tax), based on the Assessment Value of the property or as a charge based on measurement or at a fixed amount or both.

8.4 The following are the revenue sources in relation to water supply:

- i. Water Tax
- ii. Sewerage Tax
- iii. Water supply Charges
- iv. Sewerage Charges
- v. Meter Rent for Water Supply;
- vi. Connection Charges for Water Supply and
- vii. Water Tanker Charges.
- viii. Road Damage Recovery Charges.

ACCOUNTING PRINCIPLES

8.5 The following Accounting Principles shall govern the recording, accounting and treatment of transactions relating to **Water Supply and Sewerage** .

- a. Revenue in respect of Water Tax, Water Benefit Tax, Water Supply Charges, Water Meter Rent, Sewerage Charges, shall be recognised in the period in which they become due. It is to be noted that the water tax and the related taxes may also be included in the bill raised for property tax (House Tax).
- b. Revenue in respect of Notice Fee, Warrant Fee, and Other Fees shall be recognised when the bills for the same are raised.

- c. Revenue in respect of Connection Charges for Water Supply shall be recognised on actual receipt.
- d. Revenue in respect of Water Tanker Charges and Road Damage Recovery Charges, Penalties shall be recognised on actual receipt.
- e. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the ULB as follows
- If water tax is collected as a component in Property Tax, provisioning shall be made in the same way as unrealised Property Tax, which is as follows:
 - Outstanding for more than 2 year but not exceeding 3 years: 25%
 - Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)
 - Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)
 - Outstanding for more than 5 years: 100% (additional 25%)
 - If water tax demand is raised separately, the taxes and charges shall be provided as follows:
 - Outstanding for more than 2 year but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%)
 -
- f. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- g. Refunds, remissions of taxes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.
- h. Write-offs in respect of water supply income shall be adjusted against the provisions made and to that extent recoverable gets reduced.
- i. Any subsequent collection or recovery of 'Receivables of Water Supply Income' which were already written off it shall be recognised as a 'Prior Period Income'.

ACCOUNTING RECORDS AND PROCEDURES

8.6 *This section describes the records, registers, documents, forms, accounting entries, etc., in respect of accounting for transactions related to Water Supply. The*

specific forms (Form WS-1 to WS -4) which are applicable to Water Supply are annexed with this chapter.

8.7 The accounting records and procedures for accounting of Water Tax and Water Benefit Tax (which are usually collected along with Property Tax) have been described in Chapter 6 – Property (House Tax) and Other Taxes, reference to which is invited.

RAISING OF DEMAND

8.8 A Summary Statement of Bills Raised shall be prepared ward-wise and income - head-wise, in Form WS-1 on a monthly basis within 7 days from the end of the previous month. These forms the base for accounting and the following entry shall be passed.

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-30-(a)	Receivables for Fees & User Charge - Water Supply (Year...)	Dr.	13,000		Journal Book, Ledger
140-50-(a)	To User Charges -Water Supply	Cr.		8,000	
140-50-(a)	To User Charges -Sewerage	Cr.		1000	
140-50-(a)	To User Charges –Meter Charges	Cr.		1500	
140-50-(a)	To Others*	Cr.		500	

* Specify the heads of each income for which bill is raised.

(a) Insert Detailed Head Codes of Account as applicable

(b) Insert Minor Head Codes of Account as applicable

8.9 It is a normal practice for the ULB to enter the arrears of the Water Supply Income due while issuing the fresh demand. Entries in respect of the arrears would have already been recorded earlier. The above entry shall therefore be passed only in respect of the current demand.

COLLECTION OF WATER SUPPLY INCOME

8.10 The procedure for accounting of collections is described below :

a. **Recording of Water Supply collection.** Based on the Summary of Daily Collection (Form GEN 12) received from various Collecting Offices/Centers, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account *	Dr.	1,500		Journal Book, Ledger
431-80-(a)	To Receivables Control Account – Water Supply	Cr.		1500	

* Specify name of the Bank and account number

(a) Insert Detailed Head Codes of Account as applicable

- b. **The Summary of Daily collection (Form GEN-12)** does not provide the details in respect of the year-wise head-wise collections made in respect of Water Supply. Hence, the total amount collected should be credited to “Consolidated Receivables of Water Supply Income” Account. The collection made shall be segregated into year wise, head wise collection on a monthly basis and maintained as ‘Summary statement of year-wise head-wise collection of water and related taxes’ in Form WS-2.
- c. **Recording of break-up of collections.** A Summary statement of year-wise/head-wise collection of water and related taxes in Form W-2 as explained above shall be prepared on a monthly basis and sent to the Accounts Department to record the details of collections. To record the break-up of collections into year-wise recovery and to record income received in advance the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account- Water Supply	Dr.	1,000		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges – Water Supply (Year...)	Cr.		700	
431-30-(a)	To Receivables of Fees & User Charges – Water Supply (Year...)	Cr.		250	
350-41-(a)	To Advance Collection of Revenues - Water Supply *	Cr.		50	

* Adjustment of water supply income collected in advance is discussed separately under section ‘Adjustment of Water Supply Income Received in Advance’ below.

(a) Insert Detailed Head Codes of Account as applicable

NOTICE FEE, WARRANT FEE AND OTHER FEES

8.11 Notices of demand and warrants shall be issued and other fees may be charged as per the relevant provisions.

8.12 **Recording of demand raised** A Summary Statement of Notice Fee, Warrant Fee and Other Fees in Form WS – 1 shall be prepared on a monthly basis and sent to the Accounts Department. The following entry shall be passed to record the demand raised:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-30-(a)	Receivables for Fees & User Charges – Water Supply (Year..)	Dr.	500		Journal Book, Ledger
140-40-(a)	To Other Fees – Notice Fee	Cr.		300	
140-40-(a)	To Other Fees – Warrant Fee	Cr.		200	

(a) Insert Detailed Head Codes of Account as applicable

REFUNDS AND REMISSIONS

8.13 All refunds and remissions granted shall be duly recorded in the Demand Registers maintained in form GEN – 20 and the details of the same shall also be communicated to the Accounts Department.

8.14 **Recording of refunds/remissions payable.** A Summary Statement of Refunds and Remissions in Form WS-3 shall be prepared on a monthly basis. Refunds/Remissions pertaining to prior period should be identified separately from the current period based on which the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
140-90-(a)	Fees Remission & Refund – Water Supply	Dr.	25		Journal Book, Ledger
280-60-(a)	Prior Period Expenses Refund of Other Revenues – Water Supply	Dr.	25		
350-40-(a)	To Refund Payable – Water Supply	Cr.		50	

**Refunds/Remissions arising on account of change in the applicable rules shall be either passed for 'Payment' (refund payable account) or credited to the 'Advance Collection of Revenues' (under the account code 350-41-(a)) in accordance with the accounting principles of the ULB.*

(a) Insert Detailed Head Codes of Account as applicable

(b)

8.15 **Recording of payment of refunds/remissions granted.** The Accounts Department shall prepare a Payment Order (Form GEN-14) in respect of the refunds and communicate the details of refunds/remissions made to the Water Supply Department for updating the Register of Demand and other registers. To record refunds/remissions payment, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-40-(a)	Refunds Payable- Water Supply	Dr.	50		Journal Book, Ledger
450-21-(a)	To Bank Account*	Cr.		50	

* Specify name of the Bank and account number

(a) Insert Detailed Head Codes of Account as applicable

PROVISION FOR UNREALISED REVENUE RECEIVABLES

8.16 **Recording of provision for unrealised Water Tax Income:** As explained in Para 8.5 (e) the provisioning policy for unrealised Water supply income will be dependent on the basis of its charge. For example, the demand for water tax which were raised

separately and outstanding beyond two (2) years shall be provided for as per provisioning norms given below:

- Outstanding for more than 2 year but not exceeding 3 years: 50%
- Outstanding for more than 3 years: 100% (additional 50%)

8.17 For example, provision for the year ended March 31, 2004 is as under:

- a. 50% of outstanding Receivables of Water Supply Income for the year ended March 31, 2002
- b. 100% of outstanding Receivables of Water Supply Income for the year ended March 31, 2001 and before.

8.18 **This process has to be carried over at every Period-end.** The amount required to be provided as per provisioning norms stated above, shall be compared with the balance lying in the Provision for Outstanding Fees & User Charges -Water Supply Account. If the amount to be provided is more than the balance, then additional provision shall be made for the difference amount. If the amount to be provided is less than the balance, it reflects the amounts provided for, has been collected and the provision made towards that can be written back.

8.19 **Additional provision or reversal of excess provision** for the current period shall be calculated similar to computations explained in Tables 6.1 & 6.2 in Chapter 6 for Property(House Tax) & Other Taxes.

8.20 **For making the provision**, the following entry shall be passed by the Accounts Department:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
270-10-(a)	Provision for Doubtful Receivables – Fees & User Charges	Dr.	1500		Journal Book, Ledger
432-30-(a)	To Provision for Outstanding Fees & User Charges – Water Supply	Cr.		1500	

(a) Insert Detailed Head Codes of Account as applicable

8.21 **The effect of the above entry will be as follows:**

- a. Provision for Doubtful Receivables Fees & User Charges -Water Supply will be shown as an expense under the schedule Provisions & Write-offs.
- b. Provision for Outstanding Fees & User Charges -Water Supply will be shown as a deduction from Receivables for Fees & User Charges -Water Supply (Others) in the Balance Sheet.

8.22 **To write back the provision made earlier**, the following entry shall be passed:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
432-30-(a)	Provision for Outstanding Fees & User Charges – Water Supply	Dr.	500		Journal Book, Ledger
180-60-(a)	To Excess Provision Written Back – Water Supply	Cr.		500	

(a) Insert Detailed Head Codes of Account as applicable

8.23 **Recording of Write-off.** If for any reason, it is decided by the ULB to write-off any Water Supply Income dues, which were earlier treated as an income, the details of the write off has to be entered in the ‘Statement of Write off’ by the respective departments in Form WS – 4. This form has to be prepared on a monthly basis and forwarded to the Accounts Department and based on which, the write off shall be adjusted against the provision made and the following entry will be passed:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
432-30-(a)	Provision for Outstanding Fees & User Charges – Water Supply	Dr.	25		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges – Water Supply (Year..)	Cr.		25	

(a) Insert Detailed Head Codes of Account as applicable

8.24 Recording of subsequent collection/ recovery of ‘Receivables of Water Supply Income’ written off In case of a ‘Receivable of Water Supply Income’ written off already were recovered/collected during the year, the accounts department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account – Water Supply	Dr.	1000		Journal Book, Ledger
280-30-(a)	To Recoveries of Revenues Written off – Water Supply	Cr.		1000	

(a) Insert Detailed Head Codes of Account as applicable

TRANSFER OF AMOUNT OUTSTANDING IN RESPECT OF ARREARS FROM SPECIFIC YEAR-WISE ACCOUNT TO GENERAL ACCOUNT

8.25 The arrears of water supply income shall be carried forward year-wise, i.e., in “Receivables of Water Supply Income (Year..)” account up to three years. On completion of the third year, the amount outstanding in the specific year-wise receivable account shall be transferred to a general arrears account, i.e., “Receivables of Water Supply Income (Others)” Account. For example, the water supply income receivable in respect of the demand raised during the accounting year 2000-01 shall be carried forward in “Receivables of Water Supply Income (2001)” Account up to the year ending March 31, 2004. On March 31, 2004, the

balance outstanding in this account shall be transferred to
 “Receivables of Water Supply Income (Others)” Account.

8.26 Recording of transfer of arrears to general account : To record this transfer, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-30-(a)	Receivables for Fees & User Charges – Water Supply (Others)	Dr.	2000		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges - Water Supply (Year..)	Cr.		2000	

(a) Insert Detailed Head Codes of Account as applicable

ADJUSTMENT OF WATER SUPPLY INCOME RECEIVED IN ADVANCE

8.27 The Water Supply Department shall intimate the Accounts Department of the advance adjusted against the subsequent demand raised by the Water Supply Department through the Summary Statement of Bills Raised (Form GEN – 22).

c. **Recording of subsequent demand raised** . To record the demand raised for water supply, the Accounts Department shall pass the same entry as in the case of original demand. The entry to be passed is explained in Para 9.8.

d. **Recording of adjustment of advance.** To record the adjustment of water supply income received in advance, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-41-(a)	Advance Collection of Revenues – Water Supply	Dr.	500		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges - Water Supply (Year..)	Cr.		500	

(a) Insert Detailed Head Codes of Account as applicable

RECOVERY OF WATER SUPPLY INCOME THROUGH LEGAL PROCEEDINGS

8.28 The transactions in respect of Recovery of Property(House Tax) and Other Taxes have been described in Chapter 6 – Property(House Tax) & Other Taxes (Paras 6.34 to 6.40), reference to which is invited. The transactions relating to Recovery of Water Supply Income shall be accounted in similar manner.

INCOME TO BE ACCOUNTED ON ACTUAL RECEIPT BASIS

8.29 **The following incomes in respect of Water Supply** shall be accounted on actual receipt basis:

- a. Connection Charges for Water Supply;
- b. Water Tanker Charges;
- c. Road Damage Recovery Charges; and
- d. Penalties levied in respect of Water Supply related matters.

8.30 **The Collection Offices and Collection Centres authorised** to collect the above incomes shall prepare a Summary of Daily Collection (Form GEN-12) and send it to the Water Supply Department and the Accounts Department.

8.31 **Recording of collection** : On the basis of the Summary of Daily Collection (Form GEN-12) received from the various Collection Offices and Collection Centres, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr.	100		Journal Book, Ledger
140-40-(a)	To Other Fees – Connection Charges	Cr.		50	
140-50-(a)	To User Charges - Water Tanker	Cr.		30	
140-70-(a)	To Service/ Administrative Charges Road Damage Recovery	Cr		10	
140-20-(a)	To Penalties & Fines	Cr		10	

* Specify name of the Bank and account number

(a) Insert the Detailed Head Codes of account as applicable

WATER DEPOSITS

8.32 **The Water Supply Department may receive deposits towards** Water Connection, Water Meter, Water Tankers, etc. The Collection Offices and Collection Centres authorised to collect Water Deposits shall prepare a Summary of Daily collection (Form GEN-

12) and send it to the Water Supply Department and the Accounts Department.

8.33 Recording of collection: The Accounts Department shall pass the following entry on the basis of the Summary of Daily Collection (Form GEN- 12) received from the various Collection Offices and Collection Centres:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account	Dr.	100		Journal Book, Ledger
340-20-(a)	To Deposit Revenues- Water Supply	Cr.		100	

** Specify name of the Bank and account number*

(b) Insert Detailed Head Codes of Account as applicable

8.34 Recording of adjustment of deposits: The Water Supply Department shall send details of deposits adjusted in the Summary Statement of Deposits Adjusted (Form GEN-19) to the Accounts Department on a monthly basis. To record the adjustment of Water Deposit, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues – Water Supply	Dr.	25		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges - Water Supply (Year..)	Cr.		25	

(c) Insert Detailed Head Codes of Account as applicable

8.35 Recording of refund of deposit: The deposits shall be refunded as per the rules prescribed in this regard. A Payment Order (Form GEN- 14) shall be prepared by the Water Supply Department for the deposits to be refunded. On refund of Water Deposit, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues – Water Supply	Dr.	50		Journal Book, Ledger
450-21-(a)	To Bank Account*	Cr.		50	

* Specify name of the Bank and account number
(a) Insert Detailed Head Codes of Account as applicable

8.36 Recording of income in respect of lapsed deposit: Deposits not claimed shall lapse if it remains unclaimed for more than three complete accounting years after it has become due for payment. At the end of the accounting year, the Water Supply Department shall prepare a list of such lapsed deposits. To recognise the income, on obtaining the approval of the Commissioner/Executive Officer/Secretary, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues - Water Supply	Dr.	10		Journal Book, Ledger
180-11-(a)	To Lapsed Deposit	Cr.		10	

(a) Insert Detailed Head Codes of Account as applicable

EXPENDITURE ON WATER WORKS

8.37 The accounting for expenditures pertaining to Water Supply Department shall be similar to that described in Chapter 11 - Public Works (for expenditure incurred through awarding of contracts to outside parties for carrying out certain activities such as laying of new pipelines, construction of pump houses, repairs related to water supply, etc.), Chapter 12- Stores (for expenditure incurred on purchase of stores such as TCL Powder, Chlorine Gas, etc.) and Chapter 15 - Other Revenue Expenditures (in respect of all other expenditures pertaining to water supply related activities such as electricity charges, bulk water purchase charges, etc.) and Chapter 20 - Fixed Assets (in respect of the fixed assets purchased), references to which are invited.

8.38 Register of water connections to be maintained.

In a municipality in which a water rate is charged a register of water connections shall be maintained in Form W1 in the office.

8.39 **Water rate demand and collection register.**

From the register of water connections (Form W1) shall be posted columns 1 to 12 of a water rate demand and collection register In Form W.2,

8.40 **Miscellaneous demands in connection with water supply to be entered in water rate demand and collection register.**

Miscellaneous demands in connection with supply of water such as demand on account of the rent of meters, fees for opening connections, or the cost of fittings, repairs and renewals shall also be entered in columns 13 to 16 of the water rate demand and collection register (Form W.2)

8.41 **Issue of bills for water-rate and etc., collection of dues.**

Bills for the collection of water rates and miscellaneous demands connected with water supply shall be issued in Form W. 3

8.42 **Recording of consumption of water.**

In municipal committees where water rate is levied according to the actual consumption of water, the readings of the meter provided in the consumer's premises shall be recorded in Form W. 2

INTERNAL CONTROLS

8.43 The following internal controls shall be observed by the ULB in respect of Water Supply related transaction:

- a. The Accounts Department and the Water Supply Department shall reconcile the balance at the beginning of the accounting year in respect of the year-wise Water Supply Income receivable (as appearing in the Balance Sheet of the previous year) with the year-wise total of the arrears recorded in the Demand Register.
- b. A quarterly reconciliation shall be carried out by the Accounts Department and the Water Supply Department in respect of the amount collected and the year-wise amount outstanding between the balances in the Ledger Accounts maintained at the Accounts Department and the Demand Register maintained at the Water Supply Department.
- c. A quarterly reconciliation shall be carried out by the Accounts Department and the Water Supply Department in respect of the deposits outstanding, between the balances in the Ledger Accounts maintained at the Accounts Department and the Deposit Register maintained at the Water Supply Department.
- d. The officers designated by the ULB for operating the Designated Water Supply Bank Account shall co-ordinate with the banks on a daily basis and ascertain the status of the cheques/drafts deposited by them.
- e. The Water Supply Department shall ensure that the Receipt / Summary of Daily Collection prepared, provides reference to the Water Supply Income Collection Register.

- f. The Commissioner/Executive Officer/Secretary of the ULB shall specify such appropriate calendar of returns /reports for monitoring.

8.44 All Reconciliation Statements shall be certified by Executive Officer/Secretary and in case of Municipal Corporation the Head of the Accounts Department.

PRESENTATION IN THE FINANCIAL STATEMENTS

8.45 The various heads of account used for the accounting of Water Supply related transactions shall be reflected in the Financial Statements or in the Schedules attached to the Financial Statements of the ULB. All such Financial Statements and schedules should be affixed with signature and seal of Commissioner or Authority designated by him for this purpose and for other ULBs the Executive Officer/Secretary.

8.46 The provision against the outstanding water taxes receivable is to be disclosed under the major head Accumulated Provisions as a separate line item in the Balance Sheet below the 'Sundry Debtors'.

8.47 The Schedule of the Income and Expenditure Statement in respect of Water Supply Income is presented below.

Schedule I-4: Schedule of Income from Fees & User Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140-20-(a)	Penalties & Fines		
140-40-(a)	Other Fees – Connection Charges		
140-40-(a)	Other Fees – Disconnection Charges		
140-40-(a)	Other Fees – Notice Fees		
140-40-(a)	Other Fees – Warrant Fees		
140-50-(a)	User Charges – Water Supply		
140-50-(a)	User Charges – Sewerage		
140-50-(a)	User Charges – Water Tanker		
140-50-(a)	User Charges – Water Meter		
140-70-(a)	Service/Administrative Charges – Road		
	Damage Recovery		
	Sub-total		
	Less		
140-90-(a)	Fee Remission and Refund		
	Sub-total		
Total Income of Water Supply to be shown as a part of Fees & User Charges Schedule			

(a) Insert Detailed Head Codes of Account as applicable

Schedule I – 9: Schedule of Other Income

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180-11-(a)	Lapsed Deposit – Water Supply		
180-60-(a)			
Total Income of Water Supply to be shown as a part of Other Income Schedule			

(a) Insert Detailed Head Codes of Account as applicable

Schedule I-11: Administrative Expenses

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220-51-(a)	Legal Expenses - Cost of recoveries of Water Supply Income (net of amount received from State government for the cost of recovery)		
Total Expense of Water Supply to be shown as a part of Administrative Expenses Schedule			

(a) Insert Detailed Head Codes of Account as applicable

Schedule J – 16: Schedule of Provisions and Write off

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
270-10-(a)	Provision for Doubtful Receivables – Water Supply		
Total Expense of Water Supply to be shown as a part of Provision and Write off Schedule			

(a) Insert Detailed Head Codes of Account as applicable

Schedule I-18: Schedule of Prior Period Items

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Income (A)		
280-20-(a)	Other Revenues – Fees & User Charges		
280-30-(a)	Recovery of Revenues written off		
	Expense (B)		
280-50-(a)	Refund of Fees & User Charges		
Total [A-B] of Water Supply to be shown as a part of Prior Period Items Schedule			

(a) Insert Detailed Head Codes of Account as applicable

8.48 The Balance Sheet Abstracts in respect of the Water Supply Income are presented below:

Schedule B-7: Schedule of Deposits Received

Code No.	Nature of Deposit	Opening balance at the beginning of the year	Additions during the current year	Refunded during the year	Balance outstanding at the end of the current year
340-20-(a)	Deposits – Water Supply 340-20-(a)				
	Total				

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-9: Schedule of Other Liabilities

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350-40-(a)	Refunds Payable of Fees & User Charges – Court Attachment		
350-41-(a)	Advance Collection of Revenues		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-15: Schedule of Sundry Debtors (Receivables)

Code No.	Particulars				Previous Year Amount (Rs.)
		Gross Amount	Provision for Outstanding Receivables	Net Amount	
431-30-(a)	Receivables for Fees & User Charges				
	Less than 3 years *				
	More than 3 years*				
	Total Receivables of Water Supply Income				

Break up for provision for outstanding revenues are given in Column 4

(a) Insert Detailed Head Codes of Account as applicable

Schedule B-17: Schedule of Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450-10-(a)	Cash		
450-21-(a)	Bank Account		
	TOTAL		

(a) Insert Detailed Head Codes of Account as applicable

Form WS-1

_____ *Name of ULB*

**SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT
FOR THE PERIOD _____
in respect of Water Supply Income _**

Sr. No. : _

Particulars	Year (Others	Year (-2)	Year (-1)	Current Year (Rs.)	Total (Rs.)
Water Tax					
Water Supply Charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Others, Specify _____					
Total					
Amount in Words : Rupees _____					
Advance Adjusted :					
Against demand raised on Assessment*					
Prepared By** : _____ Checked By** : _____ Dated: _____	Examined and entered Accountant/Authorised Officer Dated:				

* Provide year-wise details in respect of advance adjusted against demands raised.

** Record the name, designation and signature of the person.

_____ *Name of ULB*

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF WATER TAXES FOR THE PERIOD

_____ *Collection Centre*

Sr. No. _____
Deposited with _____

Particulars	Year Others (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
Collection in respect of incomes accounted on accrual basis						
Water Tax						
Water Supply Charges						
Water Meter Rent						
Notice Fee						
Warrant Fee						
Other Fees						
Penalties						
Others, Specify _____						
Sub-Total						
Collection in respect of incomes accounted on actual receipt basis						
Water connection charges						
Road damage recovery charges						
Water Reconnection Charges						
Water Tanker Charges						
Water Charges for Specific Needs						
Others, Specify _____						
Sub-Total						
Receipt of Cost of Recovery						
Water Supply Income collected in Advance Others, Specify _____						
Total Collection						

* Record the name, designation and signature of the person.

Note: This statement should be prepared separately for each Collection Office/Collection Centre and then consolidated.

_____ *Name of ULB*

SUMMARY STATEMENT OF REFUNDS/REMISSIONS
FOR THE PERIOD

in respect of Water Supply Income

Sr. No _____

Particulars	Year (others) Rs.	Year (-2) Rs.	Year (-1) Rs.	Current Year Rs.	Total Rs.	Remarks #
Water Tax						
Water Supply Charges						
Water Meter Rent						
Notice Fee						
Warrant Fee						
Water supply incomes received in Advance						
Penalties						
Others, Specify _____						
Total						
Amount in Words : Rupees						
Prepared By* : Checked By* : Dated: _____ —				Examined and entered Accountant/Authorised Officer Dated:		

* Record the name, designation, and signature of the person.

The details of whether refunds/remissions are treated as 'refund payable' or 'adjustment of receivables' or 'Revenues received in advance' shall be entered in this form for each of the entry in order to account for the refunds/remissions accordingly

Form WS-4

Name of ULB

SUMMARY STATEMENT OF WRITE OFFS FOR THE PERIOD _____

in respect of Water Supply Income

Sr. No. _____

Particulars	Year (Others) Rs.	Year (-2) Rs.	Year (-1) Rs.	Current Year (Rs)	Total Rs.
Water Tax					
Water Supply Charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Others, Specify					
Total					
Amount in Words : Rupees					
Prepared By* : _____ Checked By* : _____ Dated:					Examined and entered Accountant/Authorised Officer Dated:

* Record the name, designation and signature of the person

FORM W-1

REGISTER OF WATER CONNECTIONS

Sr. No.	Name of person liable for water rate	Premises at which connection is situated	Size of ferrule	Number of taps	Metered (M) or unmetered (U)	Number and Date of Committee's resolution sanctioning the opening of the connection	Date of opening of connection	Date of closing of connection	Remarks
1	2	3	4	5	6	7	8	9	10

Form W. 2

WATER RATE DEMAND AND COLLECTION REGISTER

Year ending

DEMAND																		COLLECTIONS																	
S.No.	Number in Register of Water Connections	Name & address of the consumer	Size of the ferrule	Number of Taps	Quantity (in ltrs)of water to be paid for	Water Rate		Meter Rent			Other Charges					Total demand	April			May			June			July			August			Sept			
						Period for which due	Amount due for each period	Total demand for the year	Period for which due	Amount due for each year	Total demand for the year	Description of charge	Date of Charge	Amount due on each charge	Total Other Charges		Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.

Form W2 ---coold.

WATER RATE DEMAND AND COLLECTION REGISTER
Year ending

S.No.	Number in Register of Water Connections	Name & Address of the consumers	Oct.			Nov.			Dec.			Jan.			Feb.			Mar.			Total Collections	Balance after each transaction	Initials of poster	Remarks
			Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount	Date	Receipt	Amount				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25

Form W. 2A

Water-Meter Records

Name of consumer

Number of house

Street or road

Meter No. TypeSize.....

Date of meter reading	Reading of meter in gallons	Free allowance in gallon	Quantity to be charged	Rate per 1000 gallons	Initials of meter reader	Cost	Page of ledger	No. of bill	Remarks
1	2	3	4	5	6	7	8	9	10

Form W.3

Water Rate Bill

..... M.Corporation/Municipality/NP Book No..... Date The amount specified below is due from ---- (Name and address of consumer) <p style="text-align: center;">ON ACCOUNT OF WATER-RATE ETC.</p>		 M.Corporation/Municipality/NP Book No..... Date The amount specified below is due from ---- (Name and address of consumer) <p style="text-align: center;">ON ACCOUNT OF WATER-RATE ETC.</p>	
Number in Demand and Collection Register	Particulars of Charge	Amount	Particulars of Charge	Amount
(Signature & Designation of Officer issuing bill)..... Date of Receipt Progressive daily total of receipts..... Signature of collecting officer			(Signature & Designation of Officer issuing bill)..... Date of Receipt Progressive daily total of receipts..... Signature of collecting officer	

